

FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets held by the City in the trustee capacity, or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Other Post Employment Benefits

This fund accounts for the activity regarding retirees post-retirement major medical benefits.

Other Post Employment Benefit Trust Fund

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Forecast	FY 2018 Adopted
Contributed from Fund Balance	0	6,103,107	0	20,035
Other Revenues	15,154,491	11,266,550	12,136,119	11,016,550
Transfers In	4,556,519	2,000,000	6,800,000	6,699,012
Employee Contributions	7,625,381	6,906,599	6,318,589	2,179,983
Dividend and Interest on Investment	53,849	0	29,941	0
Gain (Loss) on Investments	(26,282)	0	197,391	0
Gain (Loss) on Sale of Assets	11,287	0	402	0
Total Revenues	\$ (27,375,244)	\$ (26,276,256)	\$ (25,482,442)	\$ (19,915,580)
Personnel Services	314,765	421,475	1,804,193	7,893,294
Materials and Supplies	2,099,586	2,441,474	2,427,606	1,563,806
Capital Outlay	0	2,100	0	0
Grants and Subsidies	290,268	290,450	265,001	360,000
Claims Incurred	27,457,540	22,900,000	21,851,832	10,090,007
Investment Fees	1,342	0	393	0
Federal Tax	327,609	220,757	53,306	8,474
Total Expenditures	\$ 30,491,112	\$ 26,276,256	\$ 26,402,330	\$ 19,915,580
Net Expenditures	\$ 3,115,866	\$ 0	\$ 919,888	\$ 0

Authorized Complement

5

Fiduciary Funds • Authorized Complement

FIDUCIARY FUNDS • AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
HEALTH INSURANCE FUND			
COORD HR PROJECT	1		
COORD RETIREMENT PLANS	1		
MGR RETIREMENT PROGRAMS	1		
SPEC BENEFITS	1		
SPEC BENEFITS SUPPORT SVCS	1		
Total Health Insurance Fund	5		
	<u>TOTAL</u>		<u>5</u>

